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for 25 years or for 10 years after plant is retired, whichever is longer.

(Secs. 3, 4, 15, 16, 308; 41 Stat. 1063-1066, 1068, 1072, 1075; 49 Stat. 838-841; 82 Stat. 617 (16 U.S.C. 796, 797, 803, 808, 809, 816, 825b, 825g, 826i); secs. 8, 10, 16; 52 Stat. 825, 826, 830 (15 U.S.C. 717g, 717i, 717o))

[Order 450, 37 FR 6293, Mar. 28, 1972, as amended by Order 567, 42 FR 30615, June 16, 1977; Order 258, 47 FR 42724, Sept. 29, 1982; Order 335, 48 FR 44483, Sept. 29, 1983]

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SCHEDULE OF RECORDS AND PERIODS OF RETENTION

[See footnotes at end of table]

Description	Retention period
CORPORATE AND GENERAL	
1. [Reserved]	
2. [Reserved]	
3. Reports to stockholders:	
(a) Annual reports or statements to stockholders	Retain until receipt of FERC audit report or two years after auditor's exit conference, whichever occurs first.
(b) [Reserved]	
4. [Reserved]	
5. [Reserved]	
6. Organizational documents:	
(a) Minute books of stockholders', directors', and directors' committee meetings.	50 years or termination of the corporation's existence, whichever occurs first.
(b) Titles, franchises, and licenses:	
(1)—(4) [Reserved]	
(5) Copies of formal orders of regulatory commissions served upon the utility.	6 years after final non-appealable order.
(c)—(d) [Reserved]	
7. Contracts and agreements (except contracts provided for elsewhere):	
(a) Service contracts, such as for management, accounting and financial services.	6 years after expiration or cancellation. See § 125.2(j).
(b) Contracts with other utilities for the purchase, sale or interchange of product.	6 years after expiration or cancellation.
(c)—(f) [Reserved]	
(g) Memoranda essential to clarifying or explaining provisions of contracts listed above.	For the same periods as contracts to which they relate.
(h) Card or book records of contracts, leases, and agreements made, showing dates of expirations and of renewals, memoranda of receipts and payments under such contracts, etc.	Do.
8. Accountants' and auditors' reports:	
(a) Reports of examinations and audits by accountants and auditors not in the regular employ of the utility (such as reports of public accounting firms and regulatory commission accountants).	7 years after date of report or Commission audit, whichever comes last.
(b) Internal audit reports and work papers	Do.
AUTOMATIC DATA PROCESSING	
9. Automatic data processing records (retain original source data used as input for data processing and data processing report printouts for the applicable periods prescribed elsewhere in the schedule):	
(a) [Reserved]	
(b) Program documentation and revisions thereto	Retain as long as it represents an active viable program or for periods prescribed for related output data, whichever is shorter.
GENERAL ACCOUNTING RECORDS	
10. General and subsidiary ledgers:	
(a)(1) General ledgers	50 years.
(2) Ledgers subsidiary or auxiliary to general ledgers except ledgers provided for elsewhere.	Do.
(b)(1) Indexes to general ledgers	Do.
(2) Indexes to subsidiary ledgers except ledgers provided for elsewhere.	Do.
(c) Trial balance sheets of general and subsidiary ledgers	2 years.
11. Journals: General and subsidiary	50 years.
12. Journal vouchers and journal entries including supporting detail:	
(a) Journal vouchers and journal entries	Do.
(b) Analyses, summarizations, distributions, and other computations which support journal vouchers and journal entries:	
(1) Charging plant accounts	6 years. See § 125.2(j).
(2) Charging all other accounts	6 years.
(c)—(d) [Reserved]	
13. Cash books:	
(a) General and subsidiary or auxiliary books	10 years after close of fiscal year. See subsection 12(a).
14. Voucher registers:	
(a) Voucher registers or similar records when used as a source document.	6 years. See § 125.2(j).

SCHEDULE OF RECORDS AND PERIODS OF RETENTION—Continued

[See footnotes at end of table]

Description	Retention period
15. Vouchers:	
(a) Paid and canceled vouchers (1 copy—analysis sheets showing detailed distribution of charges on individual vouchers and other supporting papers).	Do.
(b) Original bills and invoices for materials, services, etc., paid by vouchers.	Do.
(c) Paid checks and receipts for payments by voucher or otherwise	6 years.
(d) Authorization for the payment of specific vouchers	6 years. See § 125.2(j).
(e) Lists of unaudited bills (accounts payable), lists of vouchers transmitted and memoranda regarding changes in unaudited bills.	Destroy at option.
(f) Voucher indexes	Do.
16. [Reserved]	
17. [Reserved]	
18. [Reserved]	
19. [Reserved]	
INSURANCE	
20. Insurance records:	
(a) Records of insurance policies in force, showing coverage, premiums paid, and expiration dates.	Destroy at option after expiration of such policies.
(b) [Reserved]	
(c) Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses and supporting papers.	6 years. See § 125.2(j).
(d)—(f) [Reserved]	
21. [Reserved]	
OPERATIONS AND MAINTENANCE	
22.1 Production—Electric (less nuclear):	
(a)—(b) [Reserved]	
(c) Boiler-tube failure report	3 years.
(d) Generation and output logs with supporting data	6 years.
(e) Station and system generation reports and clearance logs:	
(1) Hydro-electric	25 years. See § 125.2(j).
(2) Steam and others	6 years. See § 125.2(j).
(f) Generating high-tension and low-tension load records	3 years.
(g) [Reserved]	
(h) Load curves, temperature logs, coal, and water logs	Do.
(i) Gage-reading reports	2 years, except riverflow data collected in connection with hydro-operation shall be retained for life of corporation.
(j) Recording instrument charts	1 year, except where the basic chart information is transferred to another record, the charts need only be retained 6 months provided the record containing the basic data is retained 1 year.
(k) [Reserved]	
22.2 Production—nuclear:	
For informational purposes, refer to the document retention requirements of the Nuclear Regulatory Commission.	
23. Transmission and distribution—Electric: ⁵	
(a) Substation and transmission line logs	3 years.
(b) System operator's daily logs and reports of operation	Do.
(c)—(m) [Reserved]	
(n) Transformer history records	For life of transformer.
(o) Records of transformer inspections, oil tests, etc	Destroy at option.
(p) [Reserved]	
24. [Reserved]	
25. [Reserved]	
26. Maintenance work orders and job orders:	
(a) Authorizations for expenditures for maintenance work to be covered by work orders, including memoranda showing the estimates of costs to be incurred.	6 years.
(b) Work order sheets to which are posted in detail the entries for labor, material, and other charges in connection with maintenance, and other work pertaining to utility operations.	Do.
(c) Summaries of expenditures on maintenance and job orders and clearances to operating and other accounts (exclusive of plant accounts).	Do.

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SCHEDULE OF RECORDS AND PERIODS OF RETENTION—Continued

[See footnotes at end of table]

Description	Retention period
PERSONNEL	
27. [Reserved]	
28. [Reserved]	
29. [Reserved]	
PLANT AND DEPRECIATION	
30. Plant ledgers:	
(a) Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes.	50 years.
(b) Continuing plant inventory ledger, book or card records showing description, location, quantities, cost, etc., of physical units (or items) of utility plant owned.	6 years after plant is retired, provided mortality data are retained. ⁵
31. Construction work in progress ledgers, work orders, and supplemental records:	
(a) Construction work in progress ledgers	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise 6 years after plant is retired. Do.
(b) Work order sheets to which are posted in summary form or in detail the entries for labor, materials, and other charges for utility plant additions and the entries closing the work orders to utility plant in service at completion.	
(c) Authorizations for expenditures for additions to utility plant, including memoranda showing the detailed estimates of cost and the bases therefor (including original and revised or subsequent authorizations).	10 years.
(d) Requisitions and registers of authorizations for utility plant expenditures.	Do.
(e) Completion or performance reports showing comparison between authorized estimates and actual expenditures for utility plant additions.	Do.
(f) Analysis or cost reports showing quantities of materials used, unit costs, number of man-hours, etc., in connection with completed construction project.	10 years after clearance to the plant account, provided continuing property plant inventory records are maintained; otherwise 6 years after plant is retired. ⁵
(g) Records and reports pertaining to progress of construction work, the order in which jobs are to be completed, and similar records which do not form a basis of entries to the accounts.	Destroy at option.
32. Retirement work in progress ledgers, work orders, and supplemental records:	
(a) Work order sheets to which are posted the entries for removal costs, materials recovered, and credits to utility plant accounts for cost of plant retired.	10 years after plant is retired. ⁵
(b) Authorizations for retirement of utility plant, including memoranda showing the basis for determination of cost of plant to be retired and estimates of salvage and removal costs.	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise 6 years after plant is retired. ⁵
(c) Registers of retirement work orders	10 years.
33. Summary sheets, distribution sheets, reports, statements, and papers directly supporting debits and credits to utility plant accounts not covered by construction or retirement work orders and their supporting records	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise 6 years after plant is retired.
34. Appraisals and valuations:	
Appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies. (Includes all records essential thereto.).	3 years after disposition, termination of lease, or write-off of property or investment.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION—Continued

[See footnotes at end of table]

Description	Retention period
35. [Reserved]	
36. The original or reproductions of engineering records, drawings and other supporting data for proposed as-constructed utility facilities:	
(a) Maps, diagrams, profiles, photographs, field survey notes, plot plan, detail drawings, records of engineering studies and similar records showing the location of proposed or as-constructed facilities:	
(1) If construction of facility results wholly, or in part	Retain until receipt of FERC audit report or two years after auditor's exit conference, whichever occurs first. ⁵ See § 125.2(j).
(2) [Reserved]	
37. Contracts and other agreements relating to utility records:	
(a) Contracts relating to acquisition or sale of plant	6 years after plant is retired.
(b) Contracts and other agreements relating to services performed in connection with construction of utility plant (including contracts for the construction of plant by others for the utility and for supervision and engineering relating to construction work).	6 years. See § 125.2(j).
38. Records pertaining to reclassifications of utility plant accounts to conform to prescribed systems of accounts, including supporting papers showing the bases for such reclassifications	Do.
39. Records of accumulated provisions for depreciation and depletion of utility plant and supporting computation of expense:	
(a) Detailed records or analysis sheets segregating the accumulated depreciation according to functional classification of plant.	25 years.
(b) Records reflecting the service life of property and the percentage of salvage and cost of removal for property retired from each account for depreciable utility plant.	Do. ⁵
PURCHASES AND STORES	
40. Procurements:	
(a) Agreements entered into for the acquisition of goods or the performance of services. Includes all forms of agreements not specifically set forth in Subsection 7 such as, but not limited to: Letters of intent, exchange of correspondence, master agreements, term contracts, rental agreements and the various types of purchase orders:	
(1) For goods or services relating to plant construction	6 years. See § 125.2(j).
(2) For other goods or services	6 years.
(b) Supporting documents including accepted and unaccepted bids or proposals (summaries of unaccepted bids or proposals may be kept in lieu of originals) evidencing all relevant elements of the procurement.	6 years. See § 125.2(j).
(c) [Reserved]	
41. Material ledgers:	
(a) Ledger sheets of materials and supplies received, issued, and on hand.	Retain until receipt of FERC audit report or two years after auditor's exit conference, whichever occurs first.
(b) [Reserved]	
42. Materials and supplies received and issued:	
(a)—(b) [Reserved]	
(c) Records showing the detailed distribution of materials and supplies issued during accounting periods.	6 years. See § 125.2(j).
(d)—(e) [Reserved]	
43. Records of sales of scrap and materials and supplies:	
(a) Authorization for sale of scrap and materials and supplies	3 years.
(b) Contracts for sale of scrap and materials and supplies	Do.
(c) [Reserved]	
44. [Reserved]	
REVENUE ACCOUNTING AND COLLECTING	
45. Customers' service applications and contracts:	
(a)—(g) [Reserved]	
(h) Contracts for extensions of service for which contributions are made by customers or others.	Retain until receipt of FERC audit report or two years after auditor's exit conference, whichever occurs first.
46. Rate schedules:	
(a) General files of published rate sheets and schedules of utility service. (Including schedules suspended or superseded.).	Retain until receipt of FERC audit report or two years after auditor's exit conference, whichever occurs first.

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SCHEDULE OF RECORDS AND PERIODS OF RETENTION—Continued

[See footnotes at end of table]

Description	Retention period
(b) [Reserved]	
47. [Reserved]	
48. [Reserved]	
49. Maximum demand, and demand meter record cards	1 year, except where the basic chart information is transferred to another record the charts need only be retained 6 months, provided the record containing the basic data is retained 1 year.
50. Miscellaneous billing data:	
(a) Billing department's copies of contracts with customers (in addition to contracts in general files).	Destroy at option.
(b)—(d) [Reserved]	
51. Revenue summaries:	
(a) Summaries of monthly operating revenues according to classes of service for entire utility.	6 years.
(b) Summaries of monthly operating revenues according to classes of service by towns, districts, or divisions. (Including summaries of forfeited discounts and penalties.).	Do.
52. [Reserved]	
53. [Reserved]	
54. [Reserved]	
NOTE: See subsection 59 pertaining to deposits of cash with banks. Subsection 59 applies to all bank accounts whether at general, local, or divisional offices	
55. [Reserved]	
56. [Reserved]	
TAX	
57. Tax records:	
(a) Copies of returns and schedules filed with taxing authorities, supporting work papers, records of appeals, tax bills and receipts for payment. (See Subsection 15(b) for vouchers evidencing disbursements):	
(1) Income tax returns	7 years after settlement.
(2) Property tax returns	2 years after settlement.
(3) Sales and use taxes	3 years.
(4) Other taxes	2 years after settlement.
(5) Agreements between associate companies as to allocation of consolidated income taxes.	7 years after settlement.
(6) Schedule of allocation of consolidated Federal income taxes among associate companies.	Do.
(b) Summaries of taxes paid	Destroy at option.
(c) Filings with taxing authorities to qualify employee benefit plans	7 years after settlement of Federal return or discontinuance of plan, whichever is later.
(d) Information returns and reports to taxing authorities	3 years, or for the period of any extensions granted for audit.
TREASURY	
58. Statements of funds and deposits:	
(a) Summaries and periodic statements of cash balances on hand and with depositories.	Destroy at option.
(b) Statement of managers' and agents' cash balances on hand and with depositories.	Do.
(c)—(f) [Reserved]	
59. Records of deposits with banks and others:	
(a)—(b) [Reserved]	
(c) Statements from depositories showing the details of funds received, disbursed, transferred, and balances on deposit.	Destroy at option after completion of annual audit by independent accountants.
(d)—(e) [Reserved]	
(f) Check stubs, registers, or other records of checks issued	6 years.
(g) [Reserved]	
60. [Reserved]	
MISCELLANEOUS	
61. Statistics:	
(a) Annual financial, operating and statistical reports regularly prepared in the course of business for internal administrative or operating purposes (and not used as the basis for entries to accounts of the companies concerned) to show the results of operations and the financial condition of the utility.	10 years after date of report.
(b) Quarterly, monthly or other periodic financial, operating and other statistical reports as above.	2 years after date of report.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION—Continued

[See footnotes at end of table]

Description	Retention period
(c) [Reserved]	
62. Budgets and other forecasts (Prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations and acquisitions or disposals of properties or investments by the company and its associate companies, including revisions of such estimates and memoranda showing reasons for revisions; also records showing comparison of actual income and receipts and expenditures with estimates.	3 years.
63. [Reserved]	
64. Records of predecessors and former associates	Retain until the records of utility plant acquired have been integrated with the utility's plant records and the original cost of the acquired plant is adequately supported by cost details and until it is ascertained that such records are not necessary to fulfillment of any unsatisfied regulatory requirement, such as: (a) Approval and recording of accounting adjustments resulting from reclassification and original cost studies and acceptance of property acquisition journal entries, (b) cost, depreciation and amortization reserve determinations for licensed projects, (c) establishment of continuing plant inventory records or accounting evidence of the cost of long-lived property in the absence of such continuing plant inventory records.
65. Reports to Federal and State regulatory commissions:	
(a) Annual financial, operating and statistical reports:	
(1) Federal agencies	Retain until receipt of FERC audit report or two years after auditor's exit conference whichever occurs first.
(2) State Commissions	Retain as long as the active tariffs or rates are in effect.
(c) Special or periodic reports on the following subjects:	
(1) Transactions with associated companies	6 years.
(2) Budgets of expenditures	3 years.
(3) [Reserved]	
(4) Employees and wages	5 years.
(5) Loans to officers and employees	3 years after fully paid.
(6) Issues of securities	Data filed with the SEC retain 25 years or until all securities covered are retired, whichever is shorter; other reports retain until securities covered are retired.
(7) Purchases and sales, utility properties	Ten years after the plant is retired. See § 125.2(j).
(8) Plant changes—units added and retired	Do.
(9) [Reserved]	
(d) Cost of service reports filed under section 133 of the Public Utility Regulatory Policies Act (PURPA). (See 18 CFR Part 290.)	5 years.
66. Other miscellaneous records:	
(a) Copies of advertisements by the company in behalf of itself or any associate company in newspapers, magazines and other publications including records thereof (excluding advertising of product, appliances, employment opportunities, services, territory, routine notices and invitations for bids for securities, all of which may be destroyed at option).	6 years.
(b) [Reserved]	

Footnotes:

¹—⁴ [Reserved]⁵ See § 125.2, *General instructions* (n)—Schedule of Notes (5).

[Order 450, 37 FR 6293, Mar. 28, 1972, as amended by Order 258, 47 FR 42725, Sept. 29, 1982; 48 FR 44483, Sept. 29, 1983]

SUBCHAPTER D—APPROVED FORMS, FEDERAL POWER ACT AND PUBLIC UTILITY REGULATORY POLICIES ACT OF 1978

PART 131—FORMS

Sec.

- 131.20 Application for approval of transfer of license.
- 131.31 Format No. FERC 561, Annual report of interlocking positions.
- 131.43 Report of securities issued.
- 131.50 Reports of proposals received.
- 131.51 Notice of succession in ownership or operation.
- 131.52 Certificate of concurrence.
- 131.53 Notice of cancellation.
- 131.70 Form of application by State and municipal licensees for exemption from payment of annual charges.
- 131.80 FERC Form No. 556, Certification of qualifying facility status for an existing or a proposed small power production or cogeneration facility.

AUTHORITY: 16 U.S.C. 791a–825r, 2601–2645; 31 U.S.C. 9701; 42 U.S.C. 7101–7352.

§ 131.20 Application for approval of transfer of license.

(See §§ 9.1 through 9.10 of this chapter.)

(This application and all accompanying documents shall be submitted in quadruplicate, together with one additional copy for each interested State commission)

BEFORE THE FEDERAL ENERGY REGULATORY
COMMISSION

APPLICATION FOR APPROVAL OF TRANSFER OF
LICENSE

(1) _____, licensee under the license for Project No. _____, issued by the Commission on _____ (Month, day, year) and

(2) _____, (hereinafter referred to as the Transferee).

(3) Hereby jointly and severally apply for the written approval by the Federal Energy Regulatory Commission of the transfer of the aforesaid license from the transferor to the transferee and request that the instrument of such approval by the Commission be made effective as of the date of conveyance of the project properties; and in support thereof show the Commission as follows:

(4) The said transferee is:

(a)⁴ A citizen of the United States, whereof proof is submitted herewith as Exhibit A,

which is hereby incorporated herein and made a part hereof;

(b)⁴ An association of citizens under articles of association, a certified copy of which as now in effect is attached hereto as exhibit A and hereby incorporated herein and made a part hereof;

(c)⁴ A municipality organized under the following statutes: _____, proof of such organization being submitted herewith as Exhibits A-1, A-2, etc., which is [are] hereby incorporated herein and made a part hereof;

(d)⁵ A _____ (e.g., private, nonprofit, etc.) corporation, organized under the laws of the State of _____, and domesticated in the States of _____; certified copies of its charter or certificate of incorporation, articles of incorporation, corporate by-laws, and certificates of authority to do business, with all amendments of each to date, being submitted herewith as exhibits A-1, A-2, etc., said exhibits being hereby incorporated herein and made a part hereof;

(5) The transferee submits as [partial] evidence of its compliance with all applicable

⁵This form for application contemplates the filing of the application and Commission action thereon prior to any conveyance of the project properties. If the Commission acts favorably upon the application, it will issue to the applicants an order approving the transfer of the license. Applicants may then consummate the conveyance of the project properties and transferee shall submit to the Commission certified copies of the instruments of such conveyance (see par. 6 of this form). The transferor shall at the same time make payment of annual charges to the date of the conveyance (see par. 6 of this form). The transferor shall at the same time make payment of annual charges to the date of the conveyance (see par. 8 of this form). The transferee shall at the same time submit to the Commission final proofs showing its compliance with state laws. See par. 5 of this form. The transferor shall at the same time turn over to the transferee all license instruments and all maps, plans, specifications, contracts, reports of engineers, accounts, books, records, and all other papers and documents, relating to the original project and to all additions thereto and betterments thereof.

⁴In par. 4 include only the subparagraph which is applicable.